

This is what the State Department calls action? If any of us took action like that, we could not get reelected. That is what our constituents would do.

I want to send a strong message today to the State Department and to Secretary Powell. Congress will not stand for this any longer. American citizens, including Ludwig Koons, are being held captive. It is your job to bring our children home.

FUNDAMENTAL TAX REFORM

(Mr. LINDER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LINDER. Mr. Speaker, today is the last legislative day before the glorious tax day on Monday when all Americans happily come together for the good of their country. Let me state some facts about the tax system.

Americans will collectively spend 6 billion hours complying with the Tax Code, which is not surprising, since the most basic tax form, the 1040 EZ, has 32 pages of instructions. Tax compliance costs estimated at approximately \$250 billion a year will be \$900 for every man, woman, and child in America.

The IRS will receive 100 million phone calls for assistance and the answers that they give when you get through are wrong 47 percent of the time. There are five different definitions of a child in Federal tax law with 200 pages of instructions interpreting those definitions. One dollar's worth of gasoline includes 48 cents in taxes. A \$1.14 loaf of bread reflects 35 cents in taxes. Eighteen cents of a 50-cent can of soda goes to taxes. A \$153 utility bill consists of approximately \$39 in taxes.

Mr. Speaker, in a recent poll Americans were more afraid of receiving an IRS audit notice than anthrax. It is time to end the code.

KELLER-SHAW BILL SUPPORTS OUR TROOPS

(Mr. KELLER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KELLER. Mr. Speaker, I rise today to announce the filing of the Keller-Shaw Combat Pay for Combat Risk Act of 2002. How does it work?

If our troops are deployed in support of Operation Enduring Freedom and they are receiving hazardous duty pay, they will not have to pay any Federal income taxes. Currently, we have troops in the Philippines, Malaysia, and Indonesia who are at risk of combat in their fight against terrorism who are still paying income taxes.

The Keller-Shaw bill will fix this discrepancy and not tax their pay. I urge my colleagues to support our U.S. troops who are fighting terrorism abroad, and call my office today to sign on as a co-sponsor to this important bipartisan legislation, H.R. 4152.

RETURN MARTIN AND GRACIA BURNHAM

(Mr. TIAHRT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TIAHRT. Mr. Speaker, today marks the 320th day that Martin and Gracia Burnham have been held captive by Muslim terrorists in the Philippines. I had hoped to return to this podium after the recess and tell you the great news of Martin and Gracia's release.

It has been customary in the Philippines for hostages to be released over the Easter holidays, so I was hopeful that the Burnhams would be released. Sadly, their children, Jeff and Mindy and Zack, celebrated another holiday without their beloved parents and without any communications from their parents.

Martin and Gracia are still being held by savages with no regard for human life. Devout Christians who strongly believe that every life is precious, the Burnhams have learned early on that terrorists place no worth on human life as they watched their fellow captives become beheaded.

On September 11, Americans were confronted with this reality. Daily in Israel and in Palestine people are disgusted by the evidence of these realities. President Bush is absolutely right when he declares terrorists as evil. This evil force is on the offensive around the world. But evil is not stronger than good. Hate is not stronger than love. Americans love human life, and so it is our duty to eradicate terrorism and promote the respect for life.

I ask as always for you to join in prayer with me for Martin and Gracia Burnham and their loved ones so this nightmare may soon be over.

TEN COMMANDMENTS DEFENSE ACT

(Mr. PITTS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PITTS. Mr. Speaker, if we look at the wall around us, we see medallions of famous law givers. We see profiles of Hammurabi, Napoleon, and Madison. But dead center facing forward, full face, is the greatest of all law givers, Moses. Moses, who received the Ten Commandments engraved on two tablets, the 10 laws that form the legal and moral foundations of Western Civilization itself.

Back home in Chester County, Pennsylvania, we also honor the Ten Commandments; and for over 80 years, the plaque listing the Ten Commandments has hung on the outside wall of our county courthouse. But now a Federal judge wants the plaque removed. He says it violates the separation of church and state. I have read the Constitution. I have never seen anything

about a ban on the Ten Commandments in the Constitution.

James Madison, the author of the first amendment, which guarantees freedom of religion, said, "We have staked the future of all our political institutions upon the capacity of each and all of us to govern ourselves, to control ourselves, to sustain ourselves according to the Ten Commandments of God."

Mr. Speaker, we should pass the Ten Commandments Defense Act.

300TH ANNIVERSARY OF KING WILLIAM COUNTY, VIRGINIA

(Mrs. JO ANN DAVIS of Virginia asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. JO ANN DAVIS of Virginia. Mr. Speaker, I rise today in commemoration of the 300th anniversary of King William County in Virginia's First Congressional District. Nestled between the beautifully extraordinary waters of the Pamunkey and Mattaponi Rivers lies the 286 square miles of rolling farmland and scenic timberland that embodies King William County.

This unique county enjoys many notable attributes that distinguish King William within Virginia. Home to the only native American Indian reservations in the Commonwealth, to the oldest courthouse in continuous use in the United States, and to Carter Braxton, signer of the Declaration of Independence, King William County is deeply rooted with historical significance.

An April 11 birthday ceremony inaugurates King William County's Tricentennial Celebration that continues with numerous activities throughout 2002. Marking the county's 300 year milestone, this celebration is an important commemoration of the county's dual heritage of colonial and Native American roots. I am proud to recognize the rich treasure of King William's past and much prosperity in the future.

BI-LO, A PROVEN COMMUNITY LEADER

(Mr. WILSON of South Carolina asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WILSON of South Carolina. Mr. Speaker, sometimes businesses become so interwoven within a community they become like family. Bi-Lo, a rapidly growing supermarket chain, is one such company endearing itself to the people of the Second Congressional District of South Carolina.

Based in Mauldin, South Carolina, Bi-Lo has more than 280 stores in five States. In the second district alone there are 23 Bi-Lo stores employing 1,825 hard-working and dedicated South Carolinians. For these people, Bi-Lo has provided meaningful employment that gives each person a chance to excel. I should know because my two

oldest sons have worked at the local Bi-Lo where they have learned the self-satisfaction that comes from hard work.

Yet beyond offering quality groceries and providing meaningful employment, Bi-Lo has made charitable efforts a priority. Their programs donate money and food to Meals on Wheels, food banks, local schools, churches, and other groups. Also their Golden Apple Awards recognize the vital work of professional educators. All companies should take note of Bi-Lo's example that a strong business can best survive when they help to build a strong community.

SIMPLIFY OUR TAX CODE

(Mr. GIBBONS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GIBBONS. Once again, Mr. Speaker, April 15, tax day, is just a weekend away; and too many Americans spend too much time and too much money preparing and paying their taxes. The estimated preparation time for an IRS 1040 form now is right at 13 hours and 27 minutes, and those unfortunate taxpayers who need to itemize their deductions will be devoting an additional 5½ hours in preparing their tax forms.

It is obvious, Mr. Speaker, that our Tax Code is too complex and places too great a burden on our hard-working families. Too many Americans, over 67 million filers, spend millions of dollars employing professional tax preparers just to wade through the Tax Code; and it is pretty tough to wade through 2.8 million words of our Tax Code. Even the book "War and Peace" is a quicker read at 660,000 words.

Mr. Speaker, it is time to simplify our Tax Code. It is the fair solution to such a taxing problem for every American.

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WHERE IS THE DEMOCRATS' BUDGET?

(Mr. KINGSTON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KINGSTON. Mr. Speaker, terrorism insurance, so that small businesses can expand and create jobs. Trade promotion authority, so that we can get American industry moving again and sell our goods overseas. Faith-based institutions, allowing them to participate in the delivery of welfare job training and other social-type services. Energy legislation, so that we will have lower gas prices, both home heating oil and at the gas pump for our cars. All of these held up by the Democrats. All of these pieces of legislation, and, in total, 51 have been passed by this House, all held up by the Democrats in the other body.

This is the party whose hallmark this year has been Enron and no budget. What are the Democrats thinking? Throw the Democratic budget on the table. We may vote for it, we may vote against it. We may combine their ideas with our ideas, but come to Washington with a budget. Come to Washington with a plan. Come to Washington ready to pass legislation. Come to Washington ready to debate.

If my colleagues do not want to take the responsibility of their office, this is an election year, it is also a good time for voluntary retirement. Consider it, because the House is going to keep working.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. LAHOOD). Members are reminded not to make improper references to the other body.

PROVIDING FOR CONSIDERATION OF H.R. 3762, PENSION SECURITY ACT OF 2002

Mr. LINDER. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 386 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 386

Resolved, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 3762) to amend title I of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1986 to provide additional protections to participants and beneficiaries in individual account plans from excessive investment in employer securities and to promote the provision of retirement investment advice to workers managing their retirement income assets, and to amend the Securities Exchange Act of 1934 to prohibit insider trades during any suspension of the ability of plan participants or beneficiaries to direct investment away from equity securities of the plan sponsor. The bill shall be considered as read for amendment. In lieu of the amendment recommended by the Committee on Education and the Workforce now printed in the bill, the amendment in the nature of a substitute printed in part A of the report of the Committee on Rules accompanying this resolution shall be considered as adopted. All points of order against the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto to final passage without intervening motion except: (1) two hours of debate on the bill, as amended, equally divided among and controlled by the chairmen and ranking minority members of the Committees on Education and the Workforce and Ways and Means; (2) the further amendment printed in part B of the report of the Committee on Rules, if offered by Representative George Miller of California or Representative Rangel of New York or a designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from Georgia (Mr. LINDER) is recognized for 1 hour.

Mr. LINDER. Mr. Speaker, for the purposes of debate only, I yield the customary 30 minutes to the gentleman from Texas (Mr. FROST), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

Mr. Speaker, the resolution before us is a fair, structured rule providing for the consideration of H.R. 3762, the Pension Security Act. H. Res. 386 provides 2 hours of debate in the House equally divided among and controlled by the chairmen and ranking minority members of the Committee on Education and the Workforce and the Committee on Ways and Means. All points of order are waived against consideration of the bill.

It also provides that in lieu of the amendment recommended by the Committee on Education and the Workforce now printed in the bill, the amendment in the nature of a substitute printed in part A of the Committee on Rules report accompanying this resolution shall be considered as adopted. All points of order against the bill, as amended, are also waived.

The amendment printed in part B of the report, if offered by the gentleman from California (Mr. GEORGE MILLER) or the gentleman from New York (Mr. RANGEL) or a designee is also made in order. It shall be considered as read and shall be separately debatable for 1 hour equally divided and controlled by the proponent and an opponent. The rule waives all points of order against the amendment printed in part B of the report. Finally, the rule provides one motion to recommit with or without instructions.

Mr. Speaker, the issue before the House today is one of utmost importance to American families across the Nation: securing the economic security of their retirement years. H.R. 3762 represents the good work of my friends and colleagues, the gentleman from Ohio (Mr. BOEHNER) and the gentleman from California (Mr. THOMAS), who have spent countless hours carefully crafting a bill that includes safeguards and options to help workers preserve and enhance their pension plans in order to help provide for themselves and their families in their retirement years.

We all witnessed the tragic unraveling of Enron Corporation and have witnessed the disbelief and anger of the thousands of employees who lost their jobs and most, if not all, of their retirement savings. While those workers were quite possibly victims of criminal wrongdoing, there is no question they were most definitely the victims of an outdated Federal pension law.

I am a firm believer in encouraging Americans to help secure their own futures through savings. While savings must begin with the individual, there are ways that government can help and